

**IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD**

(Special Original Jurisdiction)

TUESDAY, THE FIFTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

And

THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 6585 of 2005

Between:

The Mangalagiri Old Gunnies Repairing Workers Labour Contract Co-operative Society Ltd, (I.No. 2819),
D.No. 7-9, Chinna Panja Street, Mangalagiri - 522 503, Guntur District, rep. by its President Jonnala Mohana Reddy.

..... PETITIONER

AND

1 The Managing Director,

MMTC Ltd, Visakhapatnam.

2 The Deputy General Manager,

APSRTC Ltd, Kakinada Branch, Kakinada.

3 The Commissioner (CT), Department of Commercial Taxes,
Government of Andhra Pradesh, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue writ order or direction, more particularly one in the nature of Writ of Mandamus directing the Respondents to return the APGST component amount ie., Rs.98,461/- collected by the 1st Respondent through invoice No. 39,43, 46, 52 and 53 dated 28-3-2002 along with sale price of the used gunnies and Rs.8,991/- collected by the 2nd respondent towards APGST through Invoice No. 254 dated 8-2-2002 as the same is collected illegally, arbitrarily, unconstitutionally.

Counsel for the Petitioner: Mr. B.CHINNAPA REDDY

Counsel for the Respondents: SPL GP FOR TAXES

The Court made the following :

ORDER: (PER GB,J.)

This Writ Petition is filed seeking a direction to the respondents to refund a sum of Rs.98,461/-(rupees ninety eight thousand four hundred and sixty one only) collected by the 1st respondent through invoice No.254 dated 08-02-2002.

2. It is the case of the petitioner that he is not liable for payment of sales tax as per the directions, dated 23-03-1995 issued by the Government, but sales tax was collected through the 1st respondent. Therefore, he made a representation to the authorities to refund the said amount and as there is no response, the present Writ Petition is filed seeking appropriate direction.

3. We have heard the learned counsel for the petitioner and also learned Government Pleader.

4. We do not find any representation alleged to have been sent to the Assessing authority, specifically, requesting him to refund the sales tax paid by the petitioner. Under those circumstances, we are not inclined to admit the Writ Petition and the same is disposed of directing the petitioner to file a representation before the concerned Assessing Officer for refund of the amount giving details of the transactions and the same shall be disposed of by the Assessing authority, as expeditiously as possible, in accordance with law.

5. With the direction indicated above, the Writ Petition is disposed of. No costs.

G.BIKSHAPATHY,J

P.S.NARAYANA,J

5th April, 2005.

Tsy/es

To

1 The Managing Director,

MMTC Ltd, Visakhapatnam.

2 The Deputy General Manager,

APSRTC Ltd, Kakinada Branch, Kakinada.

3 The Commissioner (CT), Department of Commercial Taxes,
Government of Andhra Pradesh, Hyderabad.

4 Two CCS to the Special GP for Taxes,

High Court Buildings, Hyderabad (O.U.T.)

5 Two CD copies